Sectoral invoice v 1.4.34 – rules

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# General

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| **Identifier** | **Error message** | **Flag** |
| PL-CI-R-000 | [PL-CI-R-000] Element 'cbc:CustomizationID' MUST contain value 'urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0#extended#urn:fdc:www.efaktura.gov.pl:ver2.0' | fatal |
| PL-CI-R-000-1 | [PL-CI-R-000-1] Business process MUST be provided. | fatal |
| PL-CI-R-000-2 | [PL-CI-R-000-2] Element 'cbc:ProfileID' MUST contain value 'urn:fdc:www.efaktura.gov.pl:ver2.0:plinv:ver1.4'. | fatal |
| PL-FA-01 | [PL-FA-01] In case of factoring invoice, information about Payee Party, Payee financial acccount and Note should be provided | fatal |
| BR-CL-17a | [BR-CL-17a ] A PEF invoice should not include the TaxTotal/TaxInclusiveAmount in the Core section | fatal |
| BR-PL-01 | [BR-PL-01] Invoice AccountingCost used in EXT1 on line level MUST be coded using code list | fatal |
| BR-PL-02 | [BR-PL-02] For Calculation method, if exists, the value 1, 2, or 3 must be used. | fatal |

**Gross data – Extension[1]**

Gross data is located in the section: ext:UBLExtensions > ext:UBLExtension > ext:ExtensionContent w elemencie cac-pl: AdditionalInvoiceGrossData.

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| **Identifier** | **Error message** | **Flag** |
| PL-FV-0g | [PL-FV-0g ] Additional data out of the Invoice lines in CORE cannot appear in EXT3. | fatal |
| PL-FV-0h | [PL-FV-0h ] Item classification can appear only on the first level of additional data  lines. | fatal |
| PL-FV-0k | [PL-FV-0k] Error in subitem identifier structure at additional data lines. | fatal |
| PL-FV-0m | [PL-FV-0m] Subline identifier cannot be repeated on the first level of additional  data lines. | fatal |
| PL-FV-0n | [PL-FV-0n] The identifier must belong to a hierarchy with the indentifier on the  first level of additional data lines. | fatal |
| PL-FV-0p | [PL-FV-0p] The summary row identifier must be unique at the second level of  additional data line. | fatal |
| PL-FV-0q | [PL-FV-0q] The identifier must belong to a hierarchy with the indentifier on the  first level of additional data lines. | fatal |

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| PL-FV-0r | [PL-FV-0r] The identifier must belong to a hierarchy with the indentifier on the the  second level of additional data lines. | fatal |
| PL-FV-0s | [PL-FV-0s] The summary row identifier must be unique at the third level of  additional data line. | fatal |
| PL-FV-02 | [PL-FV-02] Incorrect value of the gross items.  Error in cbc-pl:LineExtensionGrossAmount. | fatal |
| PL-FV-03 | [PL-FV-03] Incorrect tax value.  Error in cbc-pl:TaxAmount. | fatal |
| PL-FV-04 | [PL-FV-04] Incorrect gross price value.  Error in cbc-pl:GrossPriceAmount. | fatal |
| PL-CI-020 | [PL-CI-020] An Invoice shall have at least one Invoice line (BG-25). | fatal |
| PL-CI-024 | [PL-CI-024] The allowed maximum number of decimals for the Invoice total VAT  amount (BT-110) is 2. | fatal |
| PL-CI-025 | [PL-CI-025] The allowed maximum number of decimals for the Invoice total VAT  amount in accounting currency (BT-111) is 2. | fatal |
| PL-CI-026 | [PL-CI-026] An Invoice shall have at least one cbc-pl:Description. | fatal |
| PL-CI-027 | [PL-CI-027] An Invoice shall have at least one cbc-pl:Name. | fatal |
| PL-CI-028 | [PL-CI-028] An Invoice shall have at least one cac-pl:SellersItemIdentification. | fatal |
| PL-CI-055 | [PL-CI-055] Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126). | fatal |
| PL-CI-059 | [PL-CI-059] Each Invoice line (BG-25) shall contain the Item name (BT-153). | fatal |
| PL-CI-061 | [PL-CI-061] The Item price (BT-146) shall NOT be negative. | fatal |
| PL-CI-063 | [PL-CI-063] Each Invoice line (BG-25) shall be categorized with an Invoiced item  VAT category code (BT-151). | fatal |
| PL-CI-064 | [PL-CI-064] The allowed maximum number of decimals for the Invoice line net  amount (BT-131) is 2. | fatal |
| PL-CI-077 | [PL-CI-077] Each Item attribute (BG-32) shall contain an Item attribute name (BT-  160) and an Item attribute value (BT-161). | fatal |
| PL-CI-078 | [PL-CI-078] The Item classification identifier (BT-158) shall have a Scheme  identifier. | fatal |
| PL-CI-079 | [PL-CI-079] The Item standard identifier (BT-157) shall have a Scheme identifier. | fatal |
| PL-CI-140 | [PL-CI-140] Amounts shall be decimal up to two fraction digits. | fatal |
| PL-CI-141 | [PL-CI-141] Document level allowance reason shall occur maximum once. | fatal |
| PL-CI-142 | [PL-CI-142] Document level charge reason shall occur maximum once. | fatal |
| PEPPOL-  EN16931-R040a | ChargeIndicator MUST be provided for Allowance or Charge. | fatal |
| PEPPOL-  EN16931-R040b | AllowanceChargeReasonCode MUST be provided for AllowanceCharge. | fatal |
| PEPPOL-  EN16931-R040c | AllowanceChargeReason MUST be provided for AllowanceCharge. | fatal |

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| PEPPOL-  EN16931-R040d | Percent for tax category MUST be provided for AllowanceCharge. | fatal |
| BR-CO-12 | [BR-CO-12]-Sum of charges on document level (BT-108) = Σ Document level  charge amount (BT-99). | fatal |
| BR-CO-13 | [BR-CO-13]-Invoice total amount without VAT (BT-109) = Σ Invoice line net amount (BT-131) - Sum of allowances on document level (BT-107) + Sum of  charges on document level (BT-108). | fatal |
| BR-CO-16a | [BR-CO-16a] Amount due for payment (BT-115) = Invoice total amount with VAT  (BT-112) -Paid amount (BT-113) +Rounding amount (BT-114) + dodatki. | fatal |
| BR-DEC-09 | [BR-DEC-09]-The allowed maximum number of decimals for the Sum of Invoice  line net amount (BT-106) is 2. | fatal |
| BR-CO-15a | [BR-CO-15a]-(1) Invoice total amount with VAT (BT-112) = Invoice total amount  without VAT (BT-109) + Invoice total VAT amount (BT-110) | fatal |
| BR-CO-17c | [BR-CO-17c]-VAT category tax amount (BT-117) = VAT category taxable amount  (BT-116) x VAT category rate (BT-119) / 100), rounded to two decimals. | fatal |

# Meter data – Extension[2]

The utility consumption location and meter data with the statuses at the indicated time are placed in the section: ext:UBLExtensions > ext:UBLExtension > ext:ExtensionContent in the element cac-pl: UtilityConsumptionPoint.

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| **Identifier** | **Error message** | **Flag** |
| PL-IN-3-005 | [PL-IN-3-005] An Invoice shall contain the postal address of the utility consumption point. | warning |
| PL-IN-3-006 | [PL-IN-3-006] An invoice shall contain a country code of the utility consumption point (BT-40). | warning |
| PL-IN-3-007 | [PL-IN-3-007] The utility consumption point identity number should appear only ones. | warning |

# Net additional data - Extension[3]

Additional net data are places in the section: ext:UBLExtensions > ext:UBLExtension > ext:ExtensionContent w elemencie cac-pl: AdditionalInvoiceDataNetto.

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| **Identifier** | **Error message** | **Flag** |
| PL-CI-007 | [PL-CI-007] Sum of Invoice line net amount (BT-106) = Σ Invoice line net amount  (BT-131). | fatal |
| PL-CI-012 | [PL-CI-012] The allowed maximum number of decimals for the Sum of Invoice line  net amount (BT-106) is 2. | fatal |
| PL-CI-055 | [PL-CI-055] Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126). | fatal |
| PL-CI-056 | [PL-CI-056] Each Invoice line (BG-25) shall have an Invoiced quantity (BT-129). | fatal |
| PL-CI-057 | [PL-CI-057] An Invoice line (BG-25) shall have an Invoiced quantity unit of measure  code (BT-130). | fatal |
| PL-CI-058 | [PL-CI-058] Each Invoice line (BG-25) shall have an Invoice line net amount (BT-  131). | fatal |
| PL-CI-059 | [PL-CI-059] Each Invoice line (BG-25) shall contain the Item name (BT-153). | fatal |
| PL-CI-060 | [PL-CI-060] Each Invoice line (BG-25) shall contain the Item net price (BT-146). | fatal |
| PL-CI-061 | [PL-CI-061] The Item net price (BT-146) shall NOT be negative. | fatal |
| PL-CI-063 | [PL-CI-063] Each Invoice line (BG-25) shall be categorized with an Invoiced item  VAT category code (BT-151). | fatal |
| PL-CI-064 | [PL-CI-064] The allowed maximum number of decimals for the Invoice line net  amount (BT-131) is 2. | fatal |

# Address data of the invoice issuer and addressee – Extension[4]

Address data of the invoice issuer and the addressee are placed in the section: ext:UBLExtensions > ext:UBLExtension > ext:ExtensionContent w elemencie cac-pl: AdditionalAddressData.

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| **Identifier** | **Error message** | **Flag** |
| PL-IN-2-003 | [PL-IN-2-003] An Invoice shall contain the Seller name (BT-27). | warning |
| PL-IN-2-004 | [PL-IN-2-004] An Invoice shall contain the Buyer name (BT-44). | warning |
| PL-IN-2-005 | [PL-IN-2-005] An Invoice shall contain the Seller postal address. | warning |
| PL-IN-2-006 | [PL-IN-2-006] An Invoice shall contain a Seller country code (BT-40). | warning |
| PL-IN-2-007 | [PL-IN-2-007] An Invoice shall contain the Buyer postal address (BG-8). | warning |
| PL-IN-2-008 | [PL-IN-2-008] The Buyer postal address shall contain a Buyer country code (BT- 55). | warning |

Validation of the requirements for the content of the "ext:UBLExtensions" section is performed using the schematron file "20241206\_PEFPL\_FV\_v1.4.34.sch".

# The invoice core part data – CORE

Data placed in the main part of the specialized Invoice must meet the requirements defined for the Invoice PEPPOL BIS 3.0 document. Documentation of these requirements is available on the PEPPOL website: [http://docs.peppol.eu/poacc/billing/3.0/.](http://docs.peppol.eu/poacc/billing/3.0/)

The following table contains additional business rules

Meeting the requirements is validated using the schematron files published on this page:

- „20241206\_PEFPL\_CEN-EN16931-UBL\_FV\_v1.4.34.sch”,  
- „20241206\_PEFPL\_PEPPOL-EN16931-UBL\_FV\_v1.4.34.sch”.